



Performance Plan for FY 2022-23

July 1, 2022

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Departmental Introduction

The Department of Local Affairs (DOLA) serves as the primary interface between the State and local communities. The Department provides financial support to local communities and professional and technical services (including training and technical assistance) to community leaders in the areas of governance, housing, and property tax administration. While all state governments provide such services through various Departmental structures, Colorado’s approach is unique in that these local community services are gathered into one Department of “Local Affairs” which has a central focus on strengthening Colorado communities, increasing resiliency, and enhancing livability.

DOLA makes financial resources available to support community infrastructure (e.g. water, sewer, road and bridge projects) and services (e.g. housing) either through statutory formula distributions of state and federal funds (e.g. Energy Impact Direct Distribution, Community Service Block Grants, Conservation Trust Fund) or through state and federal grants (e.g. Energy Impact, Limited Gaming Impact, Community Development Block Grants, Marijuana Impact). In recent years, a large portion of DOLA’s funding has also come from federal stimulus programs established to respond to the COVID-19 pandemic and its impacts.

In addition to providing assistance and services to local governments and communities, DOLA provides technical assistance and services for individual citizens. DOLA assists property owners to ensure their property taxes have been determined in a fair, accurate and consistent manner in accordance with property tax laws, and provides a forum for taxpayers to appeal assessments. DOLA also helps citizens obtain assistance with rent, mortgage, and utility payments through local housing authorities and non-profit service organizations. Additionally, DOLA channels federal aid for disaster recovery. In these ways, DOLA is a direct point of contact for many Coloradoans and other Colorado property owners.

Further, all four divisions of DOLA perform a variety of regulatory functions as assigned by the Constitution and statutes. These range from ensuring proper implementation of state property tax laws, implementing safety and related policies regarding manufactured housing, enforcing requirements on local governments regarding public access to key government documents, and many others.

DOLA has established a culture within the Department that encourages collaboration and efficiency, both internally and in relationships with our customers (communities, community leaders and other partners) in advancing the interests and capabilities of local governments. DOLA is committed to advancing equity, diversity and inclusion in its programs, through ongoing staff training, programmatic assessments, and other strategies. As a department, DOLA seeks to build partnerships with local communities who are so critical to the success of the entire state.

DOLA Overview – Authority and Structure

Constitutional and Statutory Authority

Department of Local Affairs (DOLA)

- Title 24, Article 32, C.R.S.

Division of Property Taxation (DPT)

- Article X, Sections 3 and 15, of the Colorado Constitution
- Title 39, Articles 1-14, C.R.S.

Board of Assessment Appeals (BAA)

- Article X, Section 3 and Article XII, Section 13 of the Colorado Constitution
- Title 39, Article 2, C.R.S.

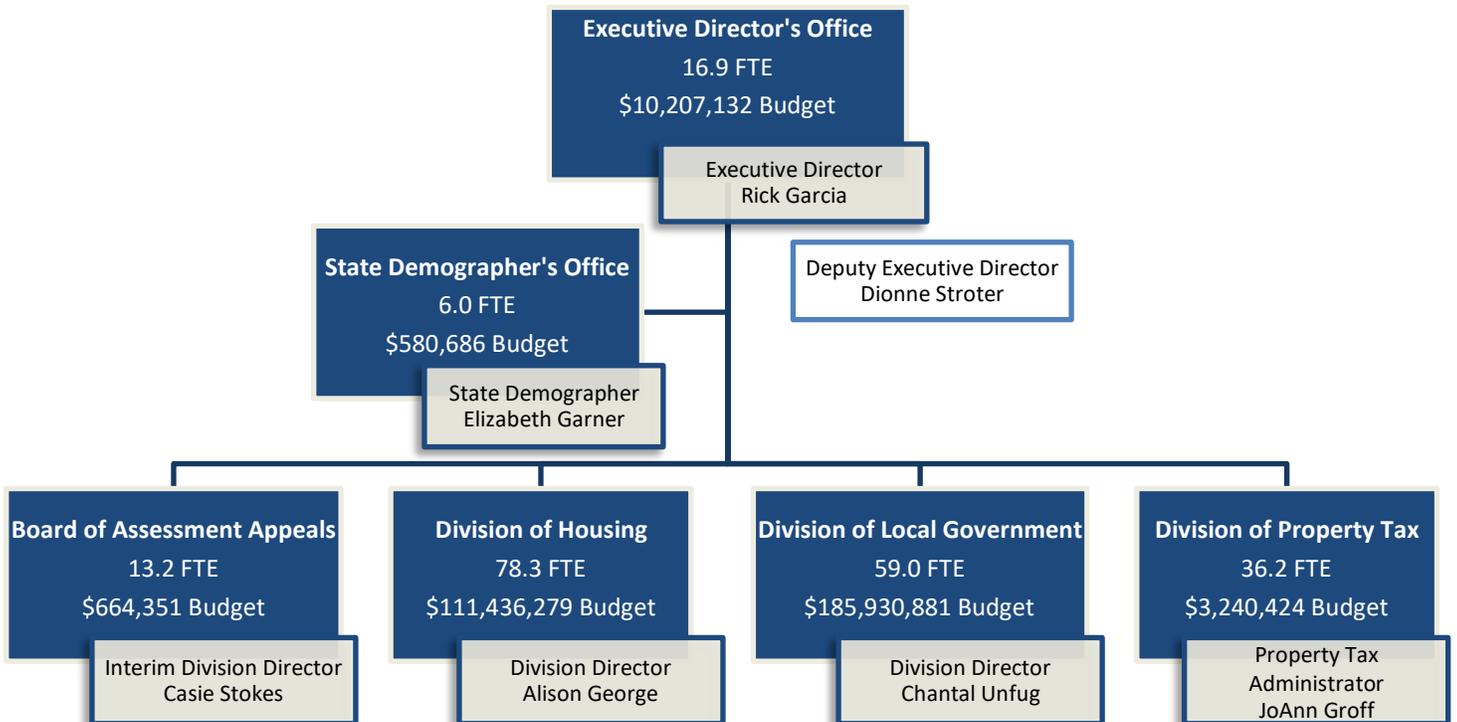
Division of Housing (DOH)

- Title 24, Article 32, Section 702, C.R.S.

Division of Local Government (DLG)

- Title 24, Article 32, Part 1, C.R.S.

DOLA Organizational Chart



DOLA Budget and Appropriations

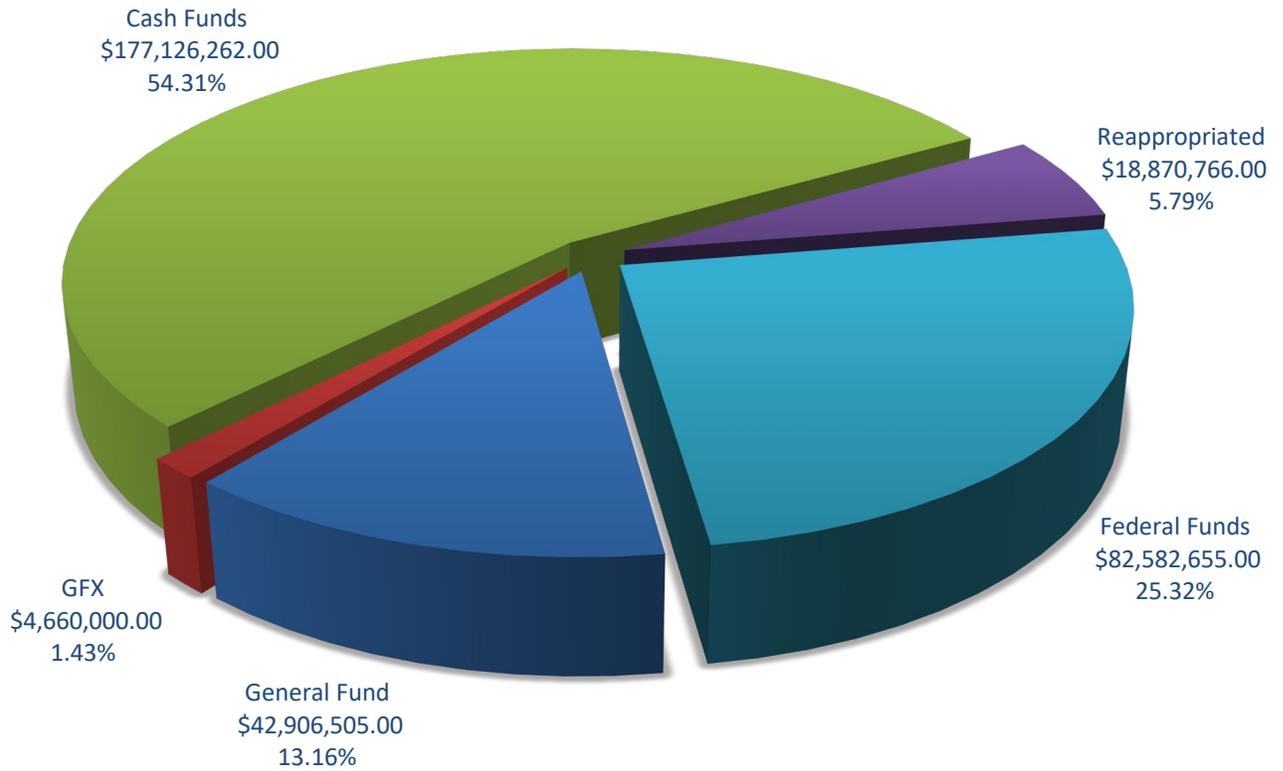
FY22-23 Appropriation

Division	General Fund	GFX	Cash Funds	Reappropriated Funds	Federal Funds	Total	FTE
Exec Director Office	\$3,467,674	\$0	\$2,160,034	\$5,026,314	\$1,911,372	\$12,565,394	22.9
Board of Assessment Appeals	\$551,437	\$0	\$127,939	\$0	\$0	\$679,376	13.2
Division of Property Taxation	\$1,890,808	\$0	\$1,144,404	\$277,369	\$0	\$3,312,581	36.2
Division of Housing	\$27,281,473	\$0	\$18,201,098	\$1,992,872	\$68,733,058	\$116,208,501	78.3
Division of Local Government	\$9,715,113	\$4,660,000	\$155,492,787	\$11,574,211	\$11,938,225	\$193,380,336	59.0
<i>Total</i>	\$42,906,505	\$4,660,000	\$177,126,262	\$18,870,766	\$82,582,655	\$326,146,188	209.6

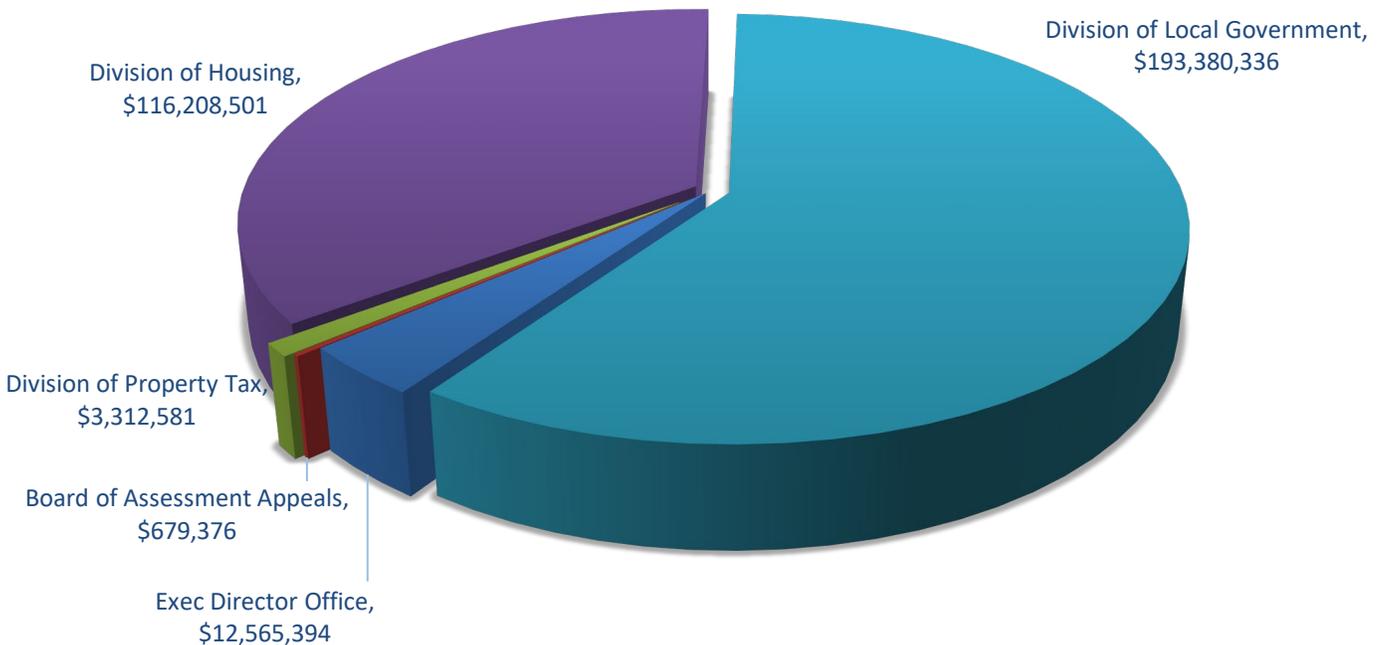
Fund Sources by Division

Fund Sources by Division		Executive Director	Division of Property Taxation	Board of Assessment Appeals	Division of Housing	Division of Local Gov't
State Funds	General Fund	•	•	•	•	•
	General Fund Exempt (associated with Volunteer Firefighter Pension Plans, Community Crime Prevention Initiative)					•
	Moffat Tunnel Cash Funds					•
	Property Tax Exemption Cash Funds	•	•			
	Board of Assessment Cash Funds	•		•		
	Private Activity Bond Allocation Cash Funds	•			•	
	Homeless Prevention Activities Program Cash Funds	•			•	
	Building Regulation Cash Funds	•			•	
	Local Government Energy & Mineral Impact Funds	•	•		•	•
	Local Government Severance Tax Funds	•	•		•	•
	Conservation Trust Funds	•				•
	Local Government Limited Gaming Impact Funds	•				•
	Colorado Search & Rescue Funds	•				•
	Colorado Heritage Communities Grants					•
	Departmental or State Indirect Cost Recoveries (State and Federal)	•	•	•		•
	Water Pollution Control & Drinking Water Revolving Funds	•				•
	Marijuana Tax Cash Fund				•	•
Federal Funds	Community Development Block Grant Funds (CDBG)				•	•
	Disaster Recovery / CDBG-DR	•			•	•
	Community Service Block Grant Funds					•
	Environmental Protection Agency Funds	•				•
	Departmental Indirect Cost Recoveries (various Federal)	•			•	•
	Department of Justice Grant Funds				•	
	Department of Housing and Urban Development Grant Funds				•	•
	HUD-VA Grant Funds				•	•
	American Recovery and Reinvestment Act/SLFRF	•			•	•
	Various Federal Funds	•				

DOLA Total FY22-23 Appropriation by Fund Source



DOLA FY22-23 Appropriation by Division



FY 2022-23 DOLA Legislation

Division	Bill Number	Topic
DPT	HB22-1006	Child Care Center Property Tax Exemption
DPT	HB22-1205	Senior Housing Income Tax Credit
DPT	HB22-1223	Mobile Home Property Tax Sale Notice and Exemption
DPT	HB22-1296	Residential Real Property Classification
DPT	HB22-1392	Contaminated Land Income Tax and Property Tax Exemption
DPT	HB22-1416	Property Tax Administrative Procedures
DPT	SB22-238	Reductions in Real Property Taxation for 2023 and 2024
DOH	HB22-1051	Modify Affordable Housing Tax Credits
DOH	HB22-108	Colorado Homeless Contribution Income Tax Credit
DOH	HB22-1242	Regulate Tiny Homes Manufacture Sale and Install
DOH	HB22-1282	The Innovative Housing Incentive Program
DOH	HB22-1287	Protections for Mobile Home Park Residents
DOH	HB22-1304	State Grant Investments Local Affordable Housing
DOH	HB22-1377	Homelessness Grant Program
DOH	HB22-1378	Denver Metro Navigation Center
DOH	HB22-1389	Financial Literacy and Exchange Program
DOH	SB22-21	Repurpose of Ridge View
DOH	SB22-146	Middle Income Access Program Expansion
DOH	SB22-159	Affordable Housing Revolving Loan
DOH	SB22-160	Revolving Loan Program for Mobile Home Park Acquisition
DOH	SB22-232	Creation of Colorado Workforce Housing Trust
DLG	HB22-1013	Micro-grids for Community Resilience Grant Program
DLG	HB22-1193	Fund Just Transition Coal Workforce Programs
DLG	HB22-1225	Sunset Continue Colorado Resiliency Office
DLG	HB22-1249	Electric Grid Resilience and Reliability Roadmap
DLG	HB22-1356	Small Community-based Nonprofit Grant Program

Division	Bill Number	Topic
DLG	HB22-1409	Community Revitalization Grant Program
DLG	SB22-005	Peace Officer Support Services
DLG	HB22-1304	(Strong Communities) State Grants Investments Local Affordable Housing (DLG's Infrastructure & Strong Communities Grants)
DLG	SB22-20	Disaster Resiliency and Recovery Rebuilding
DLG	SB22-216	Limited Gaming

DOLA Strategic Framework Summary

DOLA Mission

The Department of Local Affairs is responsible for strengthening Colorado's local communities through accessible, affordable and secure housing; implementation of property tax law; and increasing capacity building, strategic training, research, technical assistance and funding to localities.

DOLA Vision

Strengthen Colorado communities

DOLA Tenets

Tenet #1: Assist customers in solving problems

Respond to customers in a timely, effective and efficient manner
Listen respectfully and strive to understand each problem or issue
Facilitate dialogue to encourage collaborative and cooperative solutions
Provide appropriate financial and technical assistance
Connect each customer to the correct person in state government to assist in addressing each issue

Tenet #2: Fulfill regulatory responsibilities

Be knowledgeable of the statutory and regulatory requirements for which we are responsible. Provide expertise to customers to help each comply with these requirements.
Educate customers regarding the intent and application of these requirements.
Ensure compliance with all requirements.
Be consistent, fair and timely in the application of these requirements.

Tenet #3: Cultivate DOLA employees

Develop DOLA employees professionally so that they can continue to improve service to customers as we encourage retention of effective employees.
Recognize and reward employee performance.
Engage employees to continually enhance the department's ability to deliver effective and efficient service to customers.

Tenet #3: Improve internal business systems

Maintain an environment of continuous improvement.
Collaborate across divisions and departments as well as with other stakeholders to improve business systems. Ensure use of appropriate and effective technology.
Advocate for technological capabilities in alignment with customers' needs.

DOLA Clients by Division



Division of Property Taxation

- County assessors
- Assessment staff
- Exempt property owners
- Property taxpayers
- Property taxing authorities
- State-assessed companies
- County treasurers
- Boards of County Commissioners
- State Board of Equalization
- Colorado General Assembly



Board of Assessment Appeals

- Property taxpayers
- Taxpayer representatives
- County assessors and attorneys
- County Boards of Equalization
- Boards of county commissioners
- State Property Tax Administrator



Division of Housing

- Private for-profit and nonprofit housing organizations
- Housing authorities
- Colorado renters and homeowners
- Housing manufacturers
- Owners and potential owners of factory-built residential & non-residential structures
- Nonprofit independent living agencies
- Mental health agencies
- Chronically homeless individuals



Division of Local Government

- Local governments
- State agencies
- Universities
- Private firms
- Nonprofit organizations
- Consultants
- General public
- Colorado renters and owners
- Business owners

Local governments include municipalities, counties, special districts and regional councils of government

DOLA Commitment to Equity, Diversity and Inclusion (EDI)

The Department of Local Affairs commitment to Equity, Diversity and Inclusion (EDI) includes the development of a number of strategies and practices intended to improve equitable outcomes for our employees, stakeholders, customers and partners. As a liaison and service provider to local communities across Colorado, DOLA understands the challenges of delivering programs and funding to diverse populations with differing needs. DOLA also recognizes that historical inequities and systemic inequality have led to disparate impacts on underrepresented groups or populations, and addressing these issues requires a whole of government approach. Review [DOLA's EDI Report](#) for more details on our EDI efforts.

DOLA EDI Vision

The Department of Local Affairs embodies the ideals of equity, diversity and inclusion, recognizing that mutual respect results in a more productive workforce and just society.

DOLA EDI Mission

The Department of Local Affairs establishes, maintains and demonstrates equity, diversity and inclusion as core agency values and proactively implements policies that foster these values and reflects our communities, which translates to a more positive customer experience for our diverse clientele.

DOLA EDI Guiding Principles

The Department of Local Affairs (DOLA) welcomes and values the unique contributions of all employees in our diverse workforce and in the communities we serve. We expect the core principles of equity, diversity, and inclusion to be practiced by everyone without exception in our organization. DOLA will not tolerate discrimination, offensive behavior, or bullying. We stand on the foundation of ethics and the moral principle of valuing each individual.



DOLA will adopt and nurture an organizational culture where people working and engaging with us feel respected and comfortable being themselves, free from discrimination, offensive behavior, bullying, and retaliation.



DOLA will integrate an awareness of EDI issues into its daily operations to reduce disparate impacts on protected classes as required by state and federal law.



To achieve a culture of inclusion, DOLA will make concerted efforts to reduce key barriers, informed by data led interventions, to ensure the representation of underrepresented people and sustain the improvements in the representation of women at senior levels.



DOLA will work to eliminate any unfair, unjustified and unnecessary hierarchical divisions within the department.



DOLA is committed to the continuation of an organizational culture that is inclusive, fair, allows for speaking up, manages disagreement and conflict constructively, and is empowered, optimistic and aligned to our values.

DOLA Performance Evaluation – Q3/Q4 FY21-22

The Department of Local Affairs has identified several wildly important goals (WIGs) for FY 2021-22 and beyond. For this performance evaluation, the Department has updated progress on the initiatives identified in the FY 2020-21 Performance Plan that capture the Department’s WIGs, and reflect the overall direction as identified by Department leadership. The updates reflect data as of May 31, 2022.

Additional detail for these, and other, WIGs is available in the Department’s Performance Plan, which may be accessed

here: <https://drive.google.com/file/d/1HegcWqHhXM8qoUnM41UKrW37XXkRFmWL/view>.

Operational Measures

WIG 1: DOLA will incorporate EDI into the outreach, application, and selection process of 25% of DOLA-managed grant programs by June 30, 2022.

Major Program Areas—Division of Local Government, Executive Director’s Office, Division of Housing

Measure	Baseline	Q1	Q2	Q3	Q4	Goal
Percentage of assessed programs that either met the initial criterion or have adopted standards to incorporate EDI considerations.	0	0	0	0	TBD	25%
Percent of DOLA staff completing one or more supplemental EDI training courses	0%	12%	31%	60%	100%	100%
Number of program managers trained in EDI principles by June 30, 2022	0	0	0	0	TBD	30
Percentage of EDI Assessments completed for programs identified in EDI Program Inventory by June 30, 2022	0%	0%	0%	13%	TBD	100%
Percentage of EDA rural economic recovery grant project teams incorporating at least one community organization representing a historically underrepresented group	0%	0%	38%	50%	TBD	100%
Number of rural economic recovery roadmap communities that include at least one priority project serving a historically underrepresented group	0	0	0	0	TBD	16

WIG 2: Improve the economic viability of rural businesses through investments in facilities and infrastructure, resulting in at least 80% of participating businesses experiencing a meaningful increase in quarterly sales over 2019 baseline by June 30, 2022.

Major Program Area—Division of Local Government

Measure	Baseline	Q1	Q2	Q3	Q4	Goal
Percent of businesses with increase in sales revenue > 15%	0	N/A	N/A	0	TBD	80%
Number of webinars hosted to provide promotion and outreach to municipalities by June 30, 2022	0	5	5	5	5	3
Number of rural municipalities receiving direct technical assistance to conduct outreach to traditionally underserved businesses in their community	0	0	9	14	TBD	12
Number of Main Street grants awarded to businesses in their first year of operation by June 30, 2022	0	105	105	105	105	90

WIG 3: DOLA's Division of Housing will support the creation of 10,000 new affordable housing opportunities by June 30, 2022.

Major Program Area—Division of Housing

Measure	Baseline	Q1	Q2	Q3	Q4	Goal
Number of new affordable housing opportunities	0	1,618	4,499	11,550	TBD	10,000
Number of supportive housing units generated above baseline by June 30, 2022	0	0	373	477	TBD	312
Number of applications for housing opportunities received	0	766	9,747	10,098	TBD	10,000
Number of unique technical assistance and outreach contacts in rural areas by	0	64	113	165	TBD	125

Measure	Baseline	Q1	Q2	Q3	Q4	Goal
June 30, 2022						
Number of affordable housing units supported by state funds in high opportunity areas	0	567	923	1638	TBD	150
Value of Federal Housing Finance Authority Quarterly Purchase Only Index	560	594.59	620.49	634.38	TBD	616

WIG 4: The Division of Local Government will support communities with developing economic recovery roadmaps and by providing resilience planning resources, resulting in improvements in eight resiliency metrics by June 30, 2022.

Major Program Area—Division of Local Government

Measure	Baseline	Q1	Q2	Q3	Q4	Goal
Number of resiliency metrics with documented improvements	0	0	0	2	TBD	8
Number of regional resiliency plans developed by June 30, 2022	0	N/A	N/A	16	16	16
Number of high priority economic resiliency projects with secured funding by June 30, 2022	0	N/A	N/A	2	TBD	4

Challenges, Ecosystem and Process Improvements for FY 2021-22

As the state and the rest of the world continues to recover from the social, economic and health impacts of the COVID-19 pandemic, supporting local communities is more important than ever. As a primary liaison with local communities, DOLA is in a unique position to support local governments, provide assistance to Coloradans in need of rental support or shelter, and act as a bridge for communities to access recovery and resiliency services and funding. The passage of the American Rescue Plan Act (ARPA) in early 2021 enabled states across the country to direct hundreds of millions of dollars in one time resources to programs and services that will continue to have impacts for years to come. As a primary recipient of these funds, DOLA worked closely with stakeholders, state legislators, and citizens to identify strategies that will improve the state's recovery, stabilize households, and build for the future. Affordable housing, supportive sheltering, infrastructure projects, resiliency planning, disaster recovery – all of these issues will be touched by these dollars.

At the end of 2021, the Marshall Fires in Boulder County highlighted the need for an even stronger disaster response and recovery network in Colorado. The work of the Colorado Resiliency Office has become mission critical for DOLA and will continue to grow and develop in the coming years. DOLA's ongoing focus on improving service delivery, streamlining processes, embedding EDI practices, and responsible fiscal stewardship are evident in the department goals, budget, and staffing hierarchy.

Process Improvements

Increased or Improved Digital Services

1. Leveraged Google Suite and case management system to streamline and automate paperless and remote case management processes.
2. DLG developed a Resource Guide for Local Governments.
3. Online delivery of emergency housing programs and pilot program utilizing automated processing "bots" to streamline and speed up application review.
4. Updated and improved State Demography website, which allows for dynamic filtering of GIS and census data.

Customer Service

5. DLG automated routing of HR documents and continues to work on standardizing HR processes for faster hiring.
 6. Implementation of electronic payment processing for the Emergency Rental Assistance Program via bill.com.
 7. Developed FAQ document, BAA policies document, email templates, and other guidance to educate stakeholders on BAA systems and processes.
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EDI Initiatives

8. Began department wide EDI assessment and development of standardized program assessment tools.
9. Implemented division-wide EDI performance objectives to better track EDI outcomes.
10. Began implementation of ADA/Accessibility review process for all DOLA webpages, services and documents.
11. Updated DOLA webpage to include improved translation tools and tracking.

DOLA Strategic Policy Initiatives/Wildly Important Goals – FY22-23

The Department of Local Affairs, through its divisions, engages in numerous services to the State, many of which are spelled out in the State constitution or statutes. Yet there are certain functions, which are so fundamental that they warrant specific initiatives to advance the work of the Department in the coming year and three years into the future. These have been selected from a set of outcomes identified by the respective Divisions in the course of annual strategic planning and development of departmental Wildly Important Goals (WIGs).

This year, DOLA is focused on continuing our work to lower the cost burden of housing, assist local communities with becoming more resilient, and increase affordable housing opportunities in an increasingly unaffordable housing market. DOLA will leverage one time federal stimulus funds to create innovative and sustainable strategies, and deepen its work to make communities stronger and better able to recover after disasters, economic downturns, or other events.

WIG 1: Reduce Cost Burdened Households
(Year 2)

WIG 2: Resilient Communities (Year 2)

WIG 3: Planning for Innovative Affordable
Housing

WIG 1: DOLA’s Division of Housing will support the creation of at least 10,000 new affordable housing units by June 30, 2023.

Baseline	FY22-23	FY23-24	FY24-25	Cross Reference
10,000	20,000	TBD	TBD	Tenet #2: Fulfill regulatory responsibilities

Housing complements and enhances the workforce. Housing close to employment cuts down on greenhouse gas emissions. Safe, stable housing has numerous health benefits. The cost, quality, and location of housing has a significant impact on environmental, employment, health and childhood outcomes. Housing built in urban cores and along public transit routes can decrease greenhouse gas emissions through lower car use. Low-income households with severe housing cost burden spend 70% less on healthcare than unburdened low-income households. Children that grow up in areas of opportunity have a \$200,000 increase in lifetime earnings compared to children that grow up in areas of lower opportunity. Access to affordable housing matters.

Successful completion of this goal will reduce the number of Coloradans who are severely housing cost burdened and provide more Coloradans with affordable, safe and stable housing. A housing opportunity is created when financial support provided to a housing development enables rents or sale prices at that development to be affordable.

Metrics	Baseline	Target
Increase the number of affordable housing units, supported by State funds, in high opportunity areas to 2,000 by June 30, 2023.	1400	2000
Increase supportive housing opportunities by 20%, generating 312 units and services for persons experiencing homelessness by June 30, 2023.	312	500
Additional Strategies: <ul style="list-style-type: none"> • DOLA will increase outreach and technical assistance provided in communities. • DOLA will deploy resources in new and innovative ways to leverage private sector funds. • Fill the pipeline of applications which will ultimately result in additional housing opportunities created. 		

WIG 2: The Division of Local Government will implement 18 resiliency actions in accordance with locally-driven resiliency roadmaps by June 30, 2023.

Baseline	FY22-23	FY23-24	FY24-25	Cross Reference
0	18	28	33	Tenet #1: Assist customers in solving problems

Communities across Colorado have been impacted by COVID 19 and natural and economic disasters including wildfires, floods, drought, transitional economies and recession continues to be a threat, particularly for smaller and less resourced local governments. These challenges are exacerbated by aging and outdated infrastructure and facilities. Local communities need to establish resiliency goals and continually work towards progress on those goals. The recent Marshall Fires in Boulder County have highlighted the need for building resilience in communities, and the possibility of managing multiple disasters at once.

Successful completion of this goal will enable local communities to collaborate on long term goals fostering economic resiliency, prioritize goals and begin to proactively implement their plans.

Metrics	Baseline	Target
Number of workshops conducted to help local governments develop 16 regional economic recovery resiliency plans by March 30, 2023 that include resiliency-related metrics, baselines and goals.	0	6
Number of regional economic Resilience Roadmaps by March 30, 2023 that include resiliency-related metrics, baselines and goals.	0	16

WIG 3: DOLA’s Division of Housing will provide funding to support the development of 2500 units of affordable housing in communities that adopt qualifying innovative housing and land use strategies by June 30, 2023.

Baseline	FY22-23	FY23-24	FY24-25	Cross Reference
1500	2500	TBD	TBD	Tenet #2: Fulfill Regulatory Responsibilities

The lack of affordable housing is a significant problem in Colorado, including housing that is truly affordable in terms of both housing and transportation costs and located where businesses need workers. Additionally, this program seeks to address local regulatory barriers to developing affordable housing. HB1271 incentivize local governments to take actions to make it easier to develop affordable housing in their communities. Planning grants will fund the local government strategy adoption, and the Incentive grants reward local governments for adding and refining strategies. Affordable housing funded by this program will avoid shifting the cost burden from housing prices to transportation costs; all funded housing projects will be location efficient, reducing GHG emissions and traffic congestion and increasing overall affordability for residents. Projects with energy efficient or renewable elements, convert vacant commercial to mixed use development, or extend the term of affordability will be more competitive for these funds.

Successful completion of this goal will reduce the number of Coloradans who are severely housing cost burdened and provide more Coloradans with affordable, safe and stable housing. A housing opportunity is created when financial support provided to a housing development enables rents or sale prices at that development to be affordable.

Metrics	Baseline	Target
Number of qualifying strategies adopt by local governments as a result of Planning Grant awards by June 30, 2023	0	90
Percentage of projects that have completed the LOI process per statutory requirements, including technical assistance and project development	0%	100%
Additional Strategies: <ul style="list-style-type: none"> • Incentivize location-efficient affordable housing, community benefits, energy efficiency/renewables, extended affordability terms, redevelopment of vacant commercial properties, and neighborhood investment where needed to complete projects and address inequities. • Promote the program widely to all local governments in the state who are interested in adopting qualifying strategies • Make the grant program as accessible as possible for small and rural communities, and flexible enough that it responds to diverse community needs. • Fund projects that meet statutory priorities and program guidelines. 		

Division of Property Taxation (DPT)

Under the general laws of Colorado, the **Property Tax Administrator** heads the Division of Property Taxation.

The Division's charge is to coordinate and administer the implementation of property tax law throughout the sixty-four counties of Colorado to ensure that valuations are uniform and that each property class is responsible for only its fair share of the total property tax obligation. This includes the granting of exemptions, valuation of public utilities for ad valorem taxation, providing technical assessment assistance, and promoting the equalization of property valuation.

To fulfill these responsibilities, the Division is divided into four sections:

Appraisal Standards Section

Appraisal Standards prepares and publishes appraisal manuals, procedures and instructions. It holds schools and seminars regarding all areas of appraisal. It conducts field studies and provides statewide assistance in agricultural land classification, natural resources and personal property valuation, as well as assistance in the valuation of residential, commercial and industrial properties. The section assists in reappraisal efforts, reviews internal appraisal forms used by assessors, and investigates and responds to taxpayer complaints.

The Appraisal Standards section conducts four tested qualifying education courses to enable assessment appraisers to obtain an Ad Valorem Appraisal License. These classes are: Introduction to Ad Valorem Mass Appraisal, Basic Appraisal Principles, Basic Appraisal Procedures, and Uniform Standards of Professional Appraisal Practice (USPAP). This section currently offers five additional tested courses: Valuation of Vacant Land Present Worth, Advanced Income Approach to Value, Agricultural Land and Rural Structural Valuation, Possessory Interest (Distance Education), and Vacant Land (Distance Education). The section also offers several non-tested courses and workshops throughout the year.

Administrative Resources Section

Administrative Resources prepares and publishes administrative manuals, procedures and instructions. It conducts a number of classes and seminars regarding the administrative functions of the assessors' offices, including one tested course: Introduction to Assessment. It performs field studies and provides statewide assistance with issues such as tax increment financing, the administration and valuation of manufactured homes, senior and disabled veteran exemptions, classification of property, title conveyance, mapping, production of the Abstract of Assessment, certification of values to taxing entities, and the tax warrant. The section also investigates taxpayer complaints. It is responsible for various studies and reports such as fiscal impacts for Legislative Council, the Property Tax Administrator's Annual Report to the General Assembly and State Board of Equalization, and other studies as assigned by the General Assembly. It also coordinates with agencies having an interest in property taxation. In addition, the field staff works closely with

assessors in all areas of property taxation. Administrative Resources is also responsible for approving or disapproving all petitions for refund or abatement of taxes in excess of \$10,000.

Exemptions Section

The Exemptions section is responsible for determining qualification for exemption from property taxation for properties that are owned and used for religious, charitable and private school purposes. This section also reviews reports filed annually by exempt property owners to determine if the property's exempt status is still warranted. It also provides assistance to counties and taxpayers with inquiries about exempt properties, helps taxpayers with petitions to the State Board of Equalization, conducts hearings on exemption applications and revocations of exemptions, and defends appeals of its final decisions.

State Assessed Section

The State Assessed section is the only area of the Division which regularly performs original valuation of property on an annual basis. The section values all public utilities doing business in Colorado as defined by statute, including rail transportation companies, airlines, non-renewable and renewable energy companies, telephone companies, and pipelines. The company valuations are then apportioned to the counties for collection of local property tax. Both county commissioners and public utilities may protest the value assigned to state assessed property, and may appeal to the Board of Assessment Appeals (BAA) or Denver District Court if the protest is not resolved at the Division level.

Processes

- DPT Process #1:* Ensure the division treats all employees, constituents and others with respect, becoming and remaining aware of the tenets of Equity, Diversity and Inclusion (EDI).
 - DPT Process #2:* Employee development
 - DPT Process #3:* Education program for assessment staff
 - DPT Process #4:* Determine qualification for initial and continued property tax exemption for religious, charitable and private school properties
 - DPT Process #5:* Perform property valuation for public utilities as defined by statute, apportion to respective counties as well as defend those values when appealed at the Board of Assessment Appeals or district court
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Board of Assessment Appeals (BAA)

The **Board of Assessment Appeals (BAA)** hears appeals of the value and classification assigned to real and personal property for property tax purposes. The BAA is a quasi-judicial tribunal, consisting of Board members who serve as hearing officers in accordance with the Administrative Procedures Act. Board members are licensed appraisers, appointed by the Governor and confirmed by the State Senate. By statute, the Governor may appoint from three to nine members to the Board. There are currently nine members of the Board, to allow cases to be heard and decided on a timely basis. Board members conduct evidentiary hearings, and then apply statutes, case law, agency rules and guidelines, and appraisal principles to the issues before them to render written orders resolving the appeals. The BAA's decisions may be appealed to the Colorado Court of Appeals.

Appeals to the BAA are filed by taxpayers, called petitioners. Petitioners appeal from the decisions of two categories of respondent: Colorado counties, and the State Property Tax Administrator.

Appeals from County Decisions

County assessors are responsible for classifying and valuing all property in their county except for exempt properties and state assessed properties. Taxpayers may appeal the assessors' classification and value decisions to the assessor and the **County Board of Equalization** (through a protest and adjustment appeal) or to the **Board of County Commissioners** (through an abatement and refund appeal). The decisions of the county may then be appealed to the BAA. The subject matter of county appeals ranges from single family home valuations to complex commercial property valuations. Appeals may also be filed with the BAA when a Board of County Commissioners or a County Board of Equalization has failed to make a timely decision on a matter properly presented.

Appeals from State Property Tax Administrator Decisions

State assessed properties and exemption decisions are appealed to the State Property Tax Administrator. The decisions of the State Property Tax Administrator may then be appealed to the BAA. The subject matter of State Property Tax Administrator decisions include, for example, consideration of whether a property qualifies for property tax exemption due to religious use.

Electronic Case Management

Appeals to the BAA must be filed electronically, within 30 days from the date of the decision that is being appealed, using the BAA's electronic case management system. The BAA collects a filing fee for all appeals other than a pro se taxpayer's first two appeals within a fiscal year. All case filings, including the final agency order, are made and served on other parties via the case management system. Case filings are searchable via a public access website, and decisions from the legacy case management system remain searchable via the BAA's website. The BAA's hearing schedule, Board rules, and educational materials are also posted on the BAA's website.

Processes

BAA Process #1: Board of Assessment Appeals hearings process

Division of Housing (DOH)

The **Division of Housing (DOH)** works with a variety of partners to increase the availability of affordable housing to residents of Colorado. DOH provides grants, loans, rental subsidies and bond authority to local governments, housing authorities, non-profit organizations, for-profit and nonprofit developers, private landlords and other organizations to create, preserve and rehabilitate housing for Colorado's workers, families, seniors and those with special needs. DOH also certifies all factory/ manufactured structures built in or shipped to Colorado and approves multifamily construction in counties with no construction codes.

To assist in meeting the affordable housing needs within the State of Colorado, DOH administers the following grant, loan, and bond authority as well as manufactured housing programs:

- HOME Investment Partnership Grant/Loan Program
- Community Development Block Grant Program
- National Housing Trust funds
- Emergency Solutions Grant Program
- Housing Opportunities for People with AIDS Grant Program
- Housing Development Grant (HDG) Program
- Housing Development Loan Fund (HDLF)
- Colorado Housing Investment Funds
- Shelter Plus Care Housing Program
- Private Activity Bonds (balance of State) Program
- Federal Housing Choice Voucher, Homeownership and Family Self-Sufficiency Program
- State Housing Voucher programs
- Tenant Support Services
- Inspection and certification programs for all factory-built (modular) housing, commercial structures, and manufactured homes
- Manufactured Housing Seller Registration Program
- Consumer complaint service program for factory/manufactured structures
- Manufactured Home Installation Program
- Mobile Home Park Oversight Program
- Homeless Prevention Tax Check Off Program
- Fort Lyon Supportive Housing Program
- CARES Act funds
- Emergency Rental Assistance funds
- Homeowner Assistance Funds
- State and Local Fiscal Recovery Funds

Colorado State Housing Board

The **Colorado State Housing Board** (the Board) was created in 1970 to advise the General Assembly, the Governor, and DOH on Colorado housing needs. The seven member Board reviews financing requests and adopts policies to assist in the development of affordable housing. The Board also adopts regulations governing factory built structures and multifamily housing in counties with no

codes.

Preparation of Housing Strategic Plans

DOH develops two housing plans annually that assist in setting the strategic plan for the Division. The **State Consolidated Plan** and the **Housing Choice Voucher Agency Plan** identify DOH strategies and goals to address affordable housing needs in Colorado communities. DOH relies on a number of resources and publications to identify the greatest needs for affordable housing in Colorado. These sources include a quarterly vacancy survey report, foreclosure report, household income report, housing needs assessments, US census-building permits, unemployment reports, economic growth report, public housing waiting lists and the homeless vulnerability index. Information from these reports is supplemented by data from the State Demographer's Office and outside sources. All the information referenced above is utilized in preparing the DOH Strategic Plan.

DOH also has an **Office of Housing Finance and Sustainability**, or "OHFS" staff that works one-on-one with local communities throughout Colorado to identify housing needs, prepare housing strategies, identify potential housing projects and create financing packages for new housing and to preserve existing housing. The team has staff in Denver and in three field offices in Colorado. The OHFS staff work with other affordable housing funders (Colorado Housing Finance Authority, Department of Housing and Urban Development, Rural Development, Mercy Housing, Enterprise Foundation, etc.) to identify and maintain a pipeline of potential affordable housing projects.

Livability Focus

DOLA, in partnership with local governments and the public and private sector, is strategically linking each of its programs to improve people's lives in five areas: jobs, housing, transportation, education and environment. This is accomplished by leveraging program dollars and staff consultation within DOLA for our partners and stakeholders as well as strengthening coordination of services and funding resources from other state agencies. DOH's leadership and participation in this effort is essential.

Because safe and affordable housing is fundamental to the ultimate success of all Colorado communities, DOH will target a number of key objectives with the greatest emphasis on providing housing to those earning less than 50% of the Area Median Income

Processes

- DOH Process #1:* Creation of additional affordable housing options for renters and homeowners, especially households in greatest need
- DOH Process #2:* Perform required building-department functions
- DOH Process #3:* Perform required housing authority functions
- DOH Process #4:* Perform required oversight of Fort Lyons operations
- DOH Process #5:* Perform required dispute resolution between mobile home parks and residents

Division of Local Government (DLG)

The Division of Local Government (DLG) provides strategic expertise, advocacy and funding to strengthen Colorado. The Division promotes local problem solving, informs decision-making and invests in the community.

Division staff members partner with local, state, and federal financial resources to empower communities at all times and provide essential guidance when communities encounter difficulties like natural disasters and economic shock.

In order to integrate the delivery of technical, financial, and information services to local governments, the Division of Local Government (DLG) includes several organizational or functional areas:

Invest in Communities

Local governments can obtain grants and loans from over 20 community development programs, for their community priorities. Supported projects include comprehensive and economic development plans, local water and wastewater improvements, local road improvements, municipal and county public facilities. DLG also administers several formula-based funding distributions.

Promote local problem solving and inform decision-making

[Local Government Technical Services](#)

Local government officials receive training, individual support and professional expertise on any local government subject. Topics can include, for example, conduct of local elections, land use planning, downtown revitalization, budgeting, community visioning, financial management, property tax revenue limits, hands-on project development from conception to completion, disaster recovery and long term resilience, and compliance with state statutes pertaining to local governments.

[Regional Services](#)

Experts on statewide issues, who live and work in the respective regions, provide on-the-ground professional expertise and assistance. This staff is able to provide more timely and relevant assistance to the local communities from their offices located outside the Denver metro area. They also broker services and act as ombudsmen on behalf of DOLA and other state agencies.

Disaster Recovery and Resilience

In the event of a disaster, DLG's role in recovery efforts includes leading economic and community recovery and resiliency to stabilize and rebuild. The division also works with the local governments to establish, open and staff the Disaster Assistance Center (DAC), consult with the community on continuity of operations and resilient recovery strategies in land use, inclusive community planning and visioning, and rebuilding critical infrastructure.



DLG also coordinates the effective investment of Community Development Block Grant – Disaster Recovery (CDBG-DR) funds in response to the devastating fires of 2011, 2012 and 2013 and the historic floods of September 2013. These grant funds were provided through the U.S. Department of Housing and Urban Development (HUD) for approximately \$320 million. As of the end of FY22, that grant is over 99% expended. In May of 2022, the State received an additional allocation of \$7.4 million for the Marshall Fire. The three primary recovery areas include both temporary and permanent housing, economic revitalization and the repair of damaged infrastructure with a focus on mitigating damages from future disasters. Additional emphasis is placed on smart growth and resiliency planning for a long-term, sustainable recovery.

Processes

- DLG Process #1:* Collect multiple indicators to analyze and identify local governments to focus local Division resources.
- DLG Process #2:* Analyze and respond to local governments' operational needs
- DLG Process #3:* Administer discretionary and formula-based financial assistance programs
- DLG Process #4:* Ensure local governments' statutory compliance
- DLG Process #5:* Employee support and development
- DLG Process #6:* Expanded broadband service in rural communities
- DLG Process #7:* Provide recovery resources to households, businesses, and local governments to foster the long-term recovery of disaster-impacted communities.
- DLG Process #8:* Effectively monitor partner agencies to ensure compliance with all applicable federal rules and regulations.

Executive Director's Office (EDO)

In general, the Executive Director's Office provides support to all Divisions to enable them to accomplish their strategic goals. This support includes but is not limited to:

- Assisting in developing program budgets and securing funding for program implementation
- Ensuring appropriate financial controls
- Advancing DOLA's legislative agenda
- Providing personnel management and opportunity for individual growth
- Coordinating external messaging
- Integrating Administration priorities
- Coordinating support from the Administration and other agencies.

The primary role of the Executive Director's Office (EDO) is to support and coordinate the Divisions within the Department. EDO also provides several key "back office" roles, thereby avoiding unnecessary duplication of effort within the Divisions. Among the activities provided by staff of the Executive Director's Office are:

External Relations

Cabinet Representation

The executive director is a member of the Governor's Cabinet and supports the work of the Divisions by facilitating necessary partnerships with other departments of State government.

In 2021, in order to effectively administer the large influx of one time stimulus funding, DOLA was provided a Recovery Officer from the Office of Economic Development and International Trade (OEDIT). DOLA works closely with other cabinet members and recovery officers to ensure the timely, effective, and strategic distribution of stimulus funds.

Legislative Relations

The Department is an executive branch agency and provides legislative services both internally and externally. Internally, the Department reviews draft legislation for potential fiscal impacts to the Department or local governments. The Department also reviews introduced legislation in terms of the public policy that is addressed in the bill. The Department needs to closely coordinate this review with representatives of the Governor's staff. The Department may also propose that legislation be introduced to change the public policy or procedural issues contained in law. Externally, the Department may help to coordinate stakeholder meetings to evaluate the impact of draft legislation. The Department, in conjunction with the Governor's Office, may testify on State legislative bills as well as lobby state legislators on various bills.

Communications

The Department's Deputy Executive Director coordinates communications activities on behalf of the Department. Internally, the position helps develop guidelines for disseminating information and

outlining procedures to follow. Externally, this function guides strategy for responding to media inquiries, implementing use of social media, managing website content, coordinating outreach activities to stakeholder groups such as citizens, local, state and federal officials and their staffs, government associations and fellow state agencies.

Administrative/Operations

Contracting

The Department's Contracting Office provides support services primarily for the Divisions of Housing, Local Government and Disaster Recovery. Internally, this service ensures compliance with state and federal laws and efficiently obligates State resources to our customers through either a grant or loan. Externally, this service tracks the progress of our Contracts to completion.

State Demography Office

This office creates, organizes and analyzes population and demographic information for the state. Its data are used by state agencies to forecast demand for facilities and services. Demographic data are also used by local governments and non-profit organizations in the state to anticipate growth or decline and to plan and develop programs and community resources. The office makes the data publicly available on DOLA's website, answers requests for economic and demographic data, and provides training workshops on accessing and using the data.

Financial Services

Budget

The primary role of the Department's Budgeting Office is to provide timely and complete financial information and recommendations to support and to enable the Divisions and programs to make sound public policy and budget decisions. This role is carried out through eight core functions:

- Collaborate with Divisions and programs to develop reliable revenue estimates for the Cash Funds of the Department
- Team with programs to develop an accurate and defensible budget request
- Collaborate with programs to develop fiscal notes that accompany new legislation
- Liaise with OSPB and JBC to facilitate and monitor the legislative budget process
- Advocate for the Department's budget priorities and addressing issues of concern in that regard
- Monitor the execution of Department budget priorities, anticipate funding issues, and assist Divisions and programs with developing solutions; and
- Provide accurate and concise budget information.

Accounting

The Accounting Office accounts for, reports on, and safeguards the financial resources of the Department in a manner consistent with professional standards and federal and state statutory

requirements. Specifically, the Office:

- Issues accurate and timely financial information
- Issues timely and accurate payments to employees, vendors and other grant recipient reimbursements and service providers
- Ensures efficient procurement of goods and services in compliance with applicable laws, rules and regulations
- Seeks to improve Department fiscal operations by the adoption and implementation of best practices, policies and procedures
- Administers employee benefits as well as accurate and timely payrolls

Human Resources

The Human Resources Office (HR) of the Department provides services to build a qualified and engaged workforce. HR provides a full-range of professional human resources services to the 220 employees, supervisors and managers. These services include, for example:

- Recruitment and selection
- Salary administration
- Job evaluation
- Organizational and staff development
- Personnel rule and statute interpretation
- Personal services contract review
- Performance management
- Workers' compensation and short-term disability claim management
- Maintaining personnel records

The services provided by the Human Resources Office help to ensure that the Department complies with requisite law while also retaining a qualified and motivated workforce. The HR Office works closely with the Department of Personnel & Administration, representing the Department's interests, to build a personnel system that provides an appropriate personnel system structure.

Processes

- EDO Process #1:* Manage and administer annual department budget
- EDO Process #2:* Establish departmental goals and objectives
- EDO Process #3:* Liaison with statewide partners, stakeholders and policymakers
- EDO Process #4:* Manage departmental operations
- EDO Process #5:* Administer and distribute demographic reports and data, including coordination and support of the decennial census.
- EDO Process #6:* Manage federal stimulus funds, including oversight, reporting, program monitoring, and performance management.

Appendix A - Key Accomplishments FY2021-22

1. Completed first round of programming enhancements to BAA's case management system.
2. Updated website with new guidance for stakeholders on BAA appeal procedures, including electronic exhibit submission and video conference hearings.
3. Implemented Board member training via slide presentation.
4. For both the 2021 and 2022 legislative sessions, DPT provided extensive data and analysis for the Governor's Office and the General Assembly to allow for better informed decision making.
5. Continued contributions to the Video Library, available on the division's website, with information available to both the assessment community and the general public. Examples include "Understanding Your Property Taxes" and "Property Destroyed by Natural Causes.
6. Distributed over \$106 million to 423 government entities through 20 distinct programs.
7. The Colorado Resiliency Office was reinstated for another 15 years through the Sunset Review Process
8. Maintained critical communication response and recovery functions:
 - a. Continued to conduct Peer exchanges, COVID-19 community calls, ARPA information sessions and IJA updates.
 - b. DOLA Regional Managers assisted Boulder County in standing up the Disaster Assistance Center following the Marshall Fire and the Regional Manager embedded with local governments to provide technical assistance.
 - c. The Colorado Resiliency Office stood up the Long Term Recovery Working Group in support of local governments.
 - d. Developed the Resource Guide for Local Governments in a user-friendly format to help local governments find funding opportunities.
9. Rapidly stood up the \$7 million Main Street Open for Business Program rapidly funding improvements to 16 downtown communities.
10. Initiated 16 Regional Roadmaps for Economic Recovery involving 170 rural communities.
11. Distributed more than \$200M in Emergency Rental Assistance to over 30,000 households.
12. Implemented the Emergency Mortgage Assistance Program, which for the first time included financial support for households facing foreclosure due to HOA liens.
13. Created more than 11,000 affordable housing opportunities via innovative loan programs.